

Panaji, 28th June, 2002 (Ashada 7, 1924)

SERIES I No. 13

# OFFICIAL GAZETTE



## GOVERNMENT OF GOA

### EXTRAORDINARY

### No. 2

#### GOVERNMENT OF GOA

Department of Law and Judiciary

Legal Affairs Division

#### Notification

8/11/2002/LA

The Goa Sales Tax (Amendment) Ordinance, 2002 (Ordinance No. 3 of 2002), which has been promulgated by the Governor of Goa on 28-6-2002, is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 28th June, 2002.

The Goa Sales Tax (Amendment) Ordinance, 2002

(Ordinance No. 3 of 2002)

*Promulgated by the Governor of Goa in the Fifty-third Year of the Republic of India.*

An Ordinance further to amend the Goa Sales Tax Act, 1964 (Act 4 of 1964).

Whereas the Legislature of the State of Goa is not in session and the Governor of Goa is satisfied that circumstances exist which render it necessary for him to take immediate action.

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Goa is pleased to promulgate the following Ordinance, namely:—

1. *Short title and commencement.*— (1) This Ordinance may be called the Goa Sales Tax (Amendment) Ordinance, 2002.

(2) Sub-section (1) of section 5 of this Ordinance shall be deemed to have come into force on the first day of April, 2000, and sub-section (2) of section 5 and the remaining sections of this Ordinance shall come into force on the first day of July, 2002.

2. *Amendment of section 7B.*— In section 7B of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the "principal Act"), for the expression "at the rate of five percent of such tax", the expression "at the rate of ten percent of such tax" shall be substituted.

3. *Insertion of new section 7C.*— After section 7B of the principal Act, the following section shall be inserted, namely:—

"7C. *Set off in respect of entry tax paid in certain circumstances.*— Subject to such restrictions and conditions as may be prescribed, a set off of the amount of tax paid

under the Goa Tax on Entry of Goods Act, 2000 (Act 14 of 2000), on raw material, packing material and plant and machinery used by Small Scale Industrial Unit on goods manufactured, processed or assembled by it, shall be allowed from total tax payable by such industry during the period under assessment.”.

4. *Amendment of section 15.*— In section 15 of the principal Act, in sub-section (7), for the existing proviso below clause (b), the following proviso shall be substituted, namely:—

“Provided that, notwithstanding anything contained in this Act and in the rules made thereunder, but subject to such conditions as the Government or the Commissioner, as the case may be, if it or he thinks fit, may by general or special order specify, where the dealer to whom incentive under the Goa Sales Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2001 has been granted by virtue of eligibility certificate, and when respective Net Present Value has been deposited in accordance with the provisions of this Act and the rules made thereunder, the remaining amount of tax collected shall be deemed to have been paid.”.

5. *Omission and saving of section 20B.*—

(1) Section 20B of the principal Act shall be omitted.

(2) Notwithstanding the omission of section 20B of the principal Act, if any audit of account has been carried out in accordance with the said section during the period between first day of April, 2000 and the day of commencement of this Ordinance, the Assessing Authority shall take cognizance of the said Audit for purposes of assessment or for any other matter under the said Act to the extent required.

6. *Amendment of the Thirtieth Schedule.*— For the Thirtieth Schedule, appended to the principal Act, the following Schedule shall be substituted, namely:—

### “THIRTIETH SCHEDULE

Registration/renewal charges under the Goa Sales Tax Act, 1964 (Act 4 of 1964)

[See sections 11(2) and 11A]

Category of dealers	Amount of registration charges	Amount of renewal charges
(1)	(2)	(3)
	Rs.	Rs.
(I) Special category:		
(1) Petrol pumps and dealers primarily in petroleum products.	2,000/-	1,500/-
(2) Dealers primarily in cooking gas (LPG)	2,000/-	1,500/-
(II) Hotels, bar and restaurant:		
(1) Hotels including bar and restaurant:-	25,000/-	18,750/-
(a) attached to hotel classified as three star and above by the Director of Tourism, Government of India.		
(b) attached to the hotel located in 'A' grade municipal area or coastal village including time sharing/rent back accommodation having swimming pool.		
(c) attached to the hotel classified as 'A' or 'B' grade under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982), having swimming pool.		
(d) Any other hotel in 'A' grade municipal area or in coastal village not covered by (a), (b) and (c) above having turnover of cooked food and non-alcoholic drinks in excess of rupees twenty lakhs during the previous year.		

(1)	(2)	(3)
	Rs.	Rs.
(2) Hotels including bar and restaurant located in 'A' grade municipal area or coastal village and those attached to hotel classified as 'A' or 'B' grade under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982), not covered by (1) above but excluding those having turnover below rupees three lakhs per annum and cold drink houses.	10,000/-	7,500/-
(3) Hotels including bar and restaurant not covered under serial numbers (1) and (2) above, having annual turnover of rupees three lakhs and above during previous year.	5,000/-	3,750/-
(4) Any other hotel including bar and restaurant, food stall/pantry hawking or otherwise, serving cooked food and non-alcoholic drinks and beverages having turnover below rupees three lakhs during previous year.	500/-	375/-
(III) Other dealers:		
(1) Turnover limit — upto Rs. 1 lakh	250/-	187.50
(2) Above Rs. 1 lakh but below Rs. 3 lakhs	500/-	375/-
(3) Rs. 3 lakhs but below Rs. 10 lakhs	1,000/-	750/-
(4) Rs. 10 lakhs but below Rs. 40 lakhs	2,000/-	1,500/-
(5) Rs. 40 lakhs but below Rs. 100 lakhs	4,000/-	3,000/-
(6) Rs. 100 lakhs but below Rs. 500 lakhs	6,000/-	4,500/-
(7) Rs. 500 lakhs but below Rs. 1000 lakhs	10,000/-	7,500/-
(8) Rs. 10 crores but below Rs. 20 crores	25,000/-	18,750/-
(9) Rs. 20 crores and above	50,000/-	37,500/-

Notification

8/12/2002/LA

The Goa Tax on Luxuries (Amendment) Ordinance, 2002 (Ordinance No. 4 of 2002), which has been promulgated by the Governor of Goa on 28-6-2002, is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 28th June, 2002.

The Goa Tax on Luxuries (Amendment)  
Ordinance, 2002

(Ordinance No. 4 of 2002)

*Promulgated by the Governor of Goa in the  
Fifty-third Year of the Republic of India.*

An Ordinance further to amend the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988).

Whereas the Legislature of the State of Goa is not in session and the Governor of Goa is satisfied that circumstances exist which render it necessary for him to take immediate action.

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor of Goa is pleased to promulgate the following Ordinance, namely:—

1. *Short title and commencement.*— (1) This Ordinance may be called the Goa Tax on Luxuries (Amendment) Ordinance, 2002.

(2) It shall come into force with effect from 1st day of July, 2002.

2. *Amendment of section 5.*— In section 5 of the Goa Tax on Luxuries Act, 1988 (Act 17 of

Place: Panaji.  
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MOHAMMED FAZAL  
Governor of Goa

1988), for sub-section (2), the following shall be substituted, namely:—

"(2) There shall be levied a tax on the turnover of receipts at the following rates, namely:—

- |   |   |
|---|---|
| (a) Where the charge for luxury provided in a hotel exceeds Rs. 1500/-.   | .... 8% of the charge per day of luxury provided. |
| (b) Where the hotel providing luxury is classified or recognized as three star and above by the Department of Tourism, Government of India. | .... 8% of the charge per day of luxury provided. |
| (c) In any other cases  | .... 5% of the charge per day of luxury provided. |

Note :— Where the luxuries provided in a hotel are under Timeshare Agreement or under package deal agreement or under any such system, the rate of tax for the charge of the luxuries provided shall be in accordance with clause (c) above.

Provided that where the charges are levied otherwise then on daily basis, then the charges for determining the tax liability under this section shall be computed proportionately for a day and based on the total period of occupation of the accommodation for which the charges are made."

Place: Panaji.

Date: 28 June, 2002.

MOHAMMED FAZAL  
Governor of Goa